

ID: CCA-910438-08

Number: **200913034**

Office:

Release Date: 3/27/2009

UILC: 6231.07-00

---

**From:**

**Sent:** Wed 9/10/2008 4:38 PM

**To:**

**Cc:**

**Subject:** RE:

The regulation probably meant to refer to termination under state law of the entity as such as evidenced by its formal dissolution or liquidation under state law. Hence the reference to "liquidation . . . of the tax matters partner." But this is not spelled out in the regulation. So I think we will need to research state law as to the typical meaning of liquidation under state law. [REDACTED]

[REDACTED]